



Oct. 5, 2006

TED KANAVAS
STATE SENATOR

To: Joseph T. KRAYE

From: Michael Richards, office
of Senator Ted Kanavas

Re: Drafting Revisions for
LPB 0013/P1

Call me if you have any
questions.

Best,
Michael Richards



TED KANAVAS
STATE SENATOR

October 5, 2006

Revisions to LRB 0013/P1 :

- * pg. 2 - Line 20: instead of saying all of the following, revise that to say at least two from all sub-categories, except sub-category three, which should include at least 4 from this subcategory.
- * from pg. 2 line 21 Through pg. 3, line 14 create three sub-categories.

(a.) create sub-category #1 :

1. Low-emission building materials, carpets, and paints
2. Sustainable landscaping
3. An electronic waste recycling program, as defined by the Department

(b.) create sub-category #2 :

1. catalytic converters on back-up generators
2. usage of photovoltaics
3. usage of heat pumps
4. usage of evaporative cooling

(c.) create sub-category #3 : [Again must include at least four from this sub-category.]

- Should state that equipment or equipment components that have a reduced amount, or none of the following -

STATE CAPITOL

P.O. BOX 7882 ♦ MADISON, WI 53707-7882
(608) 266-9174 ♦ (800) 863-8883 ♦ FAX: (608) 264-6914



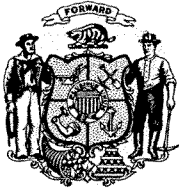
cont.

1. mercury
2. cadmium
3. Lead
4. Chromium VI
5. polybrominated biphenyls
6. polybrominated diphenyl ether

These changes should be made to the entire document.

Any questions, please call.

Michael Paul
266-9174



State of Wisconsin
2007 - 2008 LEGISLATURE

OTHER

LRB-0013/P1

JKjldpg

stays

& CTS

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 10-5-06

D-N

Regen

1 AN ACT *to amend* 71.05 (6) (a) 15., 71.08 (1) (intro.), 71.21 (4), 71.26 (2) (a), 71.34
2 (1) (g), 71.45 (2) (a) 10. and 77.92 (4); and *to create* 71.07 (5i), 71.10 (4) (gab),
3 71.28 (5i), 71.30 (3) (dq), 71.47 (5i) and 71.49 (1) (dq) of the statutes; **relating**
4 **to:** creating an income and franchise tax credit for constructing and operating
5 a data center that is designed for maximum energy efficiency and minimum
6 environmental impact and providing an exemption from rule-making
7 procedures.

Analysis by the Legislative Reference Bureau

This bill creates an income and franchise tax credit in an amount equal to the amount a person paid in the taxable year for items that are either energy efficient or have a minimal environmental impact and that are used to construct or operate a "green data center." Under the bill, a green data center is a repository for the storage, management, and dissemination of data, if the mechanical, lighting, electrical, and computer systems of the real property in which the repository is located are designed for maximum energy efficiency and minimum environmental impact.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.05 (6) (a) 15. of the statutes is amended to read:

71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (5b), (5d), and (5e), (5f), and (5h), and (5i) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g).

SECTION 2. 71.07 (5i) of the statutes is created to read:

71.07 (5i) GREEN DATA CENTER CREDIT. (a) *Definitions.* In this subsection:

1. "Claimant" means a person who files a claim under this subsection.
2. "Green data center" means a repository for the storage, management, and dissemination of data, if the mechanical, lighting, electrical, and computer systems of the real property in which the repository is located are designed for maximum energy efficiency and minimum environmental impact.

(b) *Filing claims.* Subject to the limitations provided in this subsection and 2007 Wisconsin Act (this act), section 14, for taxable years beginning after June 30, 2007, and before July 1, 2009, a claimant may claim as a credit against the taxes imposed under s. 71.02 or 71.08, up to the amount of the taxes, the amount that the claimant paid in the taxable year to construct and operate a green data center, if the

amounts are paid for either energy efficient items or items that have minimal environmental impact, including all of the following:

1. Low-emission building materials, carpets and paints.

at least 2 of the following:

¶ 2. at least 2 of the following:

1 (1) Sustainable landscaping.

2 (2) Waste recycling.

3 (3) Catalytic converters on back-up generators.

4 (4) ~~Alternative energy technologies, including photovoltaics, heat pumps, and~~
5 ~~evaporative cooling.~~

6 (5) ~~Hybrid or electric vehicles.~~

7 (6) Equipment or equipment components that have a ~~minimum~~ ^{reduced} amount, or
8 none, of the following:

9 a. Mercury.

10 b. Cadmium.

11 c. Lead.

12 d. Chromium VI.

13 e. Polybrominated biphenyls.

14 f. Polybrominated diphenyl ether.

15 (c) *Limitations.* 1. The maximum amount of all credits that may be claimed
16 under this subsection and ss. 71.28 (5i) and 71.47 (5i) is \$2,000,000. No claimant may
17 claim a credit under this subsection unless the claimant submits with the claimant's
18 return a copy of the claimant's certification for credits under 2007 Wisconsin Act
19 (this act), section 14.

20 2. Partnerships, limited liability companies, and tax-option corporations may
21 not claim the credit under this subsection, but the eligibility for, and the amount of,
22 the credit are based on their payment of amounts under par. (b). A partnership,
23 limited liability company, or tax-option corporation shall compute the amount of
24 credit that each of its partners, members, or shareholders may claim and shall
25 provide that information to each of them. Partners, members of limited liability

1 companies, and shareholders of tax-option corporations may claim the credit in
2 proportion to their ownership interests.

3 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
4 s. 71.28 (4), applies to the credit under this subsection.

5 **SECTION 3.** 71.08 (1) (intro.) of the statutes is amended to read:

6 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
7 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
8 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3e), (3e), (3m),
9 (3n), (3s), (3t), (3w), (5b), (5d), (5e), (5f), (5i), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di),
10 (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47 (1dd), (1de),
11 (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and subchs. VIII
12 and IX and payments to other states under s. 71.07 (7), is less than the tax under this
13 section, there is imposed on that natural person, married couple filing jointly, trust
14 or estate, instead of the tax under s. 71.02, an alternative minimum tax computed
15 as follows:

16 **SECTION 4.** 71.10 (4) (gab) of the statutes is created to read:

17 71.10 (4) (gab) Green data center credit under s. 71.07 (5i).

18 **SECTION 5.** 71.21 (4) of the statutes is amended to read:

19 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
20 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (5b), (5e), (5f), (5g), and (5h),
21 and (5i) and passed through to partners shall be added to the partnership's income.

22 **SECTION 6.** 71.26 (2) (a) of the statutes is amended to read:

23 71.26 (2) (a) *Corporations in general.* The "net income" of a corporation means
24 the gross income as computed under the Internal Revenue Code as modified under
25 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit

1 computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c)
2 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income
3 under this paragraph at the time that the taxpayer first claimed the credit plus the
4 amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
5 (1ds), (1dx), (3g), (3n), (3t), (3w), (5b), (5e), (5f), (5g), and (5h), and (5i)✓ and not passed
6 through by a partnership, limited liability company, or tax-option corporation that
7 has added that amount to the partnership's, limited liability company's, or
8 tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g) plus the amount
9 of losses from the sale or other disposition of assets the gain from which would be
10 wholly exempt income, as defined in sub. (3) (L), if the assets were sold or otherwise
11 disposed of at a gain and minus deductions, as computed under the Internal Revenue
12 Code as modified under sub. (3), plus or minus, as appropriate, an amount equal to
13 the difference between the federal basis and Wisconsin basis of any asset sold,
14 exchanged, abandoned, or otherwise disposed of in a taxable transaction during the
15 taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

16 **SECTION 7.** 71.28 (5i) of the statutes is created to read:

17 **71.28 (5i) GREEN DATA CENTER CREDIT.** (a) *Definitions.* In this subsection:

18 1. "Claimant" means a person who files a claim under this subsection.

19 2. "Green data center" means a repository for the storage, management, and
20 dissemination of data, if the mechanical, lighting, electrical, and computer systems
21 of the real property in which the repository is located are designed for maximum
22 energy efficiency and minimum environmental impact.

23 (b) *Filing claims.* Subject to the limitations provided in this subsection and
24 2007 Wisconsin Act (this act), section 14, for taxable years beginning after June
25 30, 2007, and before July 1, 2009, a claimant may claim as a credit against the taxes

1. at least 2 of the following:

for the following items that are used

- 1 imposed under s. 71.23, up to the amount of the taxes, the amount that the claimant
2 paid in the taxable year to construct and operate a green data center if the amounts
3 are paid for either energy efficient items or items that have minimal environmental
4 impact, including all of the following:

5 1. a ~~1. a~~ Low-emission building materials, ^{including} carpets and paints.

6 2. b ~~2. b~~ Sustainable landscaping.

7 3. c ~~3. c~~ Waste recycling ^{an electronic program, as defined by the department}

8 4. d ~~4. d~~ Catalytic converters on back-up generators.

9 5. e ~~5. e~~ Alternative energy technologies, including photovoltaics, heat pumps, and

10 6. f ~~6. f~~ evaporative cooling.

11 7. g ~~7. g~~ Hybrid or electric vehicles.

12 8. h ~~8. h~~ Equipment or equipment components that have a ^{reduced} ~~minimum~~ amount, or
13 none, of the following: ^{at least 4 of}

14 a. Mercury.

15 b. Cadmium.

16 c. Lead.

17 d. Chromium VI.

18 e. Polybrominated biphenyls.

19 f. Polybrominated diphenyl ether.

20 (c) *Limitations.* 1. The maximum amount of all credits that may be claimed
21 under this subsection and ss. 71.07 (5i) and 71.47 (5i) is \$2,000,000. No claimant may
22 claim a credit under this subsection unless the claimant submits with the claimant's
23 return a copy of the claimant's certification for credits under 2007 Wisconsin Act
24 (this act), section 14.

1 2. Partnerships, limited liability companies, and tax-option corporations may
2 not claim the credit under this subsection, but the eligibility for, and the amount of,
3 the credit are based on their payment of amounts under par. (b). A partnership,
4 limited liability company, or tax-option corporation shall compute the amount of
5 credit that each of its partners, members, or shareholders may claim and shall
6 provide that information to each of them. Partners, members of limited liability
7 companies, and shareholders of tax-option corporations may claim the credit in
8 proportion to their ownership interests.

9 (d) *Administration.* Subsection (4) (e) to (h), as it applies to the credit under
10 sub. (4), applies to the credit under this subsection.

11 **SECTION 8.** 71.30 (3) (dq) of the statutes is created to read:

12 71.30 (3) (dq) Green data center credit under s. 71.28 (5i).

13 **SECTION 9.** 71.34 (1) (g) of the statutes is amended to read:

14 71.34 (1) (g) An addition shall be made for credits computed by a tax-option
15 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (3), (3g),
16 (3n), (3t), (3w), (5b), (5e), (5f), (5g), ~~and (5h),~~ and (5i) and passed through to
17 shareholders.

18 **SECTION 10.** 71.45 (2) (a) 10. of the statutes is amended to read:

19 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
20 computed under s. 71.47 (1dd) to (1dx), (3n), (3w), (5b), (5e), (5f), (5g), ~~and (5h),~~ and
21 (5i) and not passed through by a partnership, limited liability company, or tax-option
22 corporation that has added that amount to the partnership's, limited liability
23 company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g) and
24 the amount of credit computed under s. 71.47 (1), (3), (3t), (4), and (5).

25 **SECTION 11.** 71.47 (5i) of the statutes is created to read:

Q1. at least 2 of the following:

71.47 (5i) GREEN DATA CENTER CREDIT. (a) *Definitions.* In this subsection:

1. "Claimant" means a person who files a claim under this subsection.

2. "Green data center" means a repository for the storage, management, and dissemination of data, if the mechanical, lighting, electrical, and computer systems of the real property in which the repository is located are designed for maximum energy efficiency and minimum environmental impact.

(b) *Filing claims.* Subject to the limitations provided in this subsection and 2007 Wisconsin Act (this act), section 14, for taxable years beginning after June 30, 2007, and before July 1, 2009, a claimant may claim as a credit against the taxes imposed under s. 71.43, up to the amount of the taxes, the amount that the claimant paid in the taxable year *for the following items that are used* to construct and operate a green data center, *if the amounts*

are paid for either energy efficient items or items that have minimal environmental impact, including all of the following:

1. Low-emission building materials, *including* carpets and paints.

2. Sustainable landscaping.

3. Waste recycling

4. Catalytic converters on back-up generators.

5. Alternative energy technologies, including photovoltaics, heat pumps, and

evaporative cooling.

6. Hybrid or electric vehicles.

7. Equipment or equipment components that have a *reduced* minimum amount, or none, of the following: *at least 4 of*

a. Mercury.

b. Cadmium.

c. Lead.

Q2. at least 2 of the following:

1 d. Chromium VI.

2 e. Polybrominated biphenyls.

3 f. Polybrominated diphenyl ether.

4 (c) *Limitations.* 1. The maximum amount of all credits that may be claimed
5 under this subsection and ss. 71.07 (5i) and 71.28 (5i) is \$2,000,000. No claimant may
6 claim a credit under this subsection unless the claimant submits with the claimant's
7 return a copy of the claimant's certification for credits under 2007 Wisconsin Act ...
8 (this act), section 14.✓

9 2. Partnerships, limited liability companies, and tax-option corporations may
10 not claim the credit under this subsection, but the eligibility for, and the amount of,
11 the credit are based on their payment of amounts under par. (b). A partnership,
12 limited liability company, or tax-option corporation shall compute the amount of
13 credit that each of its partners, members, or shareholders may claim and shall
14 provide that information to each of them. Partners, members of limited liability
15 companies, and shareholders of tax-option corporations may claim the credit in
16 proportion to their ownership interests.

17 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
18 s. 71.28 (4), applies to the credit under this subsection.

19 **SECTION 12.** 71.49 (1) (dq) of the statutes is created to read:

20 71.49 (1) (dq) Green data center credit under s. 71.47 (5i).

21 **SECTION 13.** 77.92 (4) of the statutes is amended to read:

22 77.92 (4) "Net business income," with respect to a partnership, means taxable
23 income as calculated under section 703 of the Internal Revenue Code; plus the items
24 of income and gain under section 702 of the Internal Revenue Code, including taxable
25 state and municipal bond interest and excluding nontaxable interest income or

1 dividend income from federal government obligations; minus the items of loss and
2 deduction under section 702 of the Internal Revenue Code, except items that are not
3 deductible under s. 71.21; plus guaranteed payments to partners under section 707
4 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),
5 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3s), (3n), (3t), (3w), (5b), (5e), (5f),
6 (5g), and (5h), and (5i); and plus or minus, as appropriate, transitional adjustments,
7 depreciation differences, and basis differences under s. 71.05 (13), (15), (16), (17), and
8 (19); but excluding income, gain, loss, and deductions from farming. "Net business
9 income," with respect to a natural person, estate, or trust, means profit from a trade
10 or business for federal income tax purposes and includes net income derived as an
11 employee as defined in section 3121 (d) (3) of the Internal Revenue Code.

12 **SECTION 14. Nonstatutory provisions.**

13 (1) GREEN DATA CENTER CREDIT PROGRAM.

14 (a) Not later than 30 days after the effective date of this subsection, the
15 department of commerce shall implement a program for certifying businesses as
16 eligible for tax credits under sections 71.07 (5i), 71.28 (5i), and 71.47 (5i) of the
17 statutes.

18 (b) If the department of commerce certifies a business as eligible under
19 paragraph (a), the department shall determine the maximum amount of tax credits
20 the business may claim. The total amount of tax credits allocated to all eligible
21 businesses may not exceed \$2,000,000.

22 (c) Notwithstanding section 227.24 of the statutes, the department of
23 commerce may promulgate emergency rules necessary to administer this subsection.
24 Notwithstanding section 227.24 (1) (c) and (2) of the statutes, emergency rules
25 promulgated under this subsection remain in effect until the effective date of

1 permanent rules promulgated under this subsection, or the first day of the 13th
2 month after the effective date of this subsection, whichever is sooner.
3 Notwithstanding section 227.24 (1) (a) and (3) of the statutes, the department of
4 commerce is not required to provide evidence that promulgating a rule under this
5 subsection as an emergency rule is necessary for the preservation of the public peace,
6 health, safety, or welfare and is not required to provide a finding of emergency for a
7 rule promulgated under this subsection.

8 (d) This subsection does not apply after June 30, 2008. ✓

9 (END)

d-note
↓

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

0013/P2 du
VK: jld
JSenator Kanawar:

u. P Please review this draft carefully to ensure that it is consistent with your intent. The draft provides a credit ^{in part,} for amounts the claimant paid for equipment or equipment components that have a "reduced" amount of certain contaminants. However, the draft does not specify the standard from which to measure the "reduced" amount. In other words, do you mean that the equipment or components would have contaminant amounts that are less ^{than} the maximum ^{amounts} allowed under EPA guidelines, for instance? Please advise.

VK



**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-0013/P2dn
JK:jld:sh

October 16, 2006

Senator Kanavas:

Please review this draft carefully to ensure that it is consistent with your intent. The draft provides a credit, in part, for amounts the claimant paid for equipment or equipment components that have a "reduced" amount of certain contaminants. However, the draft does not specify the standard from which to measure the "reduced" amount. In other words, do you mean that the equipment or components would have contaminant amounts that are less than the maximum amounts allowed under EPA guidelines, for instance? Please advise.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us



TED KANAVAS
STATE SENATOR

WEDNESDAY, OCTOBER 18, 2006

TO: JOSEPH KRAYE, LEGISLATIVE REFERENCE BUREAU
FROM: MICHAEL RICHARDS, AIDE TO SENATOR TED KANAVAS
RE: MODIFICATIONS OF LRB 0013 / P2

IN YOUR DRAFTMAN'S NOTE, YOU ASK WHETHER OR NOT "REMOVED" MEANS LOWER THAN EPA GUIDELINES AS AN EXAMPLE. FOR THE PURPOSES OF THIS DRAFT WE WOULD SAY AT LEAST 25% LESS THAN AVERAGE UNDER LAW.

ALSO ON PAGE 3 (AND THROUGHOUT THE DRAFT) LINE 2 - AFTER THIS LINE SAY - DATA CENTER LOCATED IN THIS STATE MUST HAVE A MINIMUM OF 5 CARS THAT ARE HYBRID OR ELECTRIC VEHICLES, IN THEIR RESPECTIVE FLEET.

Thanks. Please call if you have questions.

update to note
on 11-9-06
— leave out
"Hybrid or electric vehicles"

Best,
Michael Richards
would be under "at least
2 of the following"

do you mean that
you want to say 1. d. —
"d. Hybrid or electric vehicles,
if at least 5 and vehicles
are used in the operation
of the green data center"

↓
then change the word "on
page 2, line 19 to "or"



Stephen R. Miller
Chief

State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

One East Main Street, Suite 200
P.O. Box 2037
Madison, WI 53701-2037
www.legis.state.wi.us/lrb/

Legal Section: (608) 266-3561
Legal Fax: (608) 264-6948
Library Circulation: (608) 266-7040
Reference Section: (608) 266-0341
Reference Fax: (608) 266-5648

September 18, 2006

MEMORANDUM

To: LRB Attorneys

From: Stephen R. Miller

Subject: Executive Budget Bill

CC: Administrative Services Team

I. INTRODUCTION

This memo outlines the general procedures for drafting the executive budget bill and details the specific drafting methods used in the bill that vary from normal procedures. The procedures and methods can be modified if improvements are recommended. Please do not hesitate to recommend changes.

Later memos will deal with drafting budget amendments.

II. GENERAL PROCEDURE

I will coordinate the legal section's drafting of the budget bill, and the team leaders and Cathlene will assist me. I will handle general relations with DOA. I will receive most of the original drafting instructions and distribute them to the appropriate attorney. Generally, the drafting instructions will be entered in the system as separate requests. The drafts written in response to these requests are referred to as budget drafts. With assistance, I will keep track of what has been received, who has it, and how work is progressing on it, and ensure that the final product is available for incorporation into the budget bill.

DOA may submit requests and instructions for budget drafts by e-mail directly to the appropriate attorney with a "cc:" to me. If you receive a request or instructions by e-mail, you must print a hard copy of the e-mail message to include in the drafting file. We take budget draft instructions *only* from the Division of Executive Budget and Finance in DOA. All original requests should be in writing and include background material and the names and telephone numbers of those people we may contact.

On the drafting request form, specify the requester as "Administration-Budget" and write the DOA budget analyst's full last name (not initials) in the area labeled "By" (see Attachment F). Be sure to use the correct spelling of the analyst's last name; otherwise the LPS will not be able

to e-mail the draft. Any code that DOA may supply should be entered in the pre-topic line; do not use a hyphen in the code (i.e., use BB2349 not BB-2349). In addition, click the "submit via e-mail" box so that it is not checked.

Cathlene, the drafting attorney's team leader (or, if more than one attorney is listed on the bill, the team leader of the attorney whose initials are listed first), and I will automatically receive a copy of each budget draft. Cathlene will review the budget drafts and will fix minor, clerical errors. The attorney's team leader will review the budget drafts and if he or she spots other errors or drafting problems, he or she will return the draft to the attorney to redraft; if the attorney disagrees, he or she should talk with me. Cathlene and I will incorporate into the bill all of the separate budget drafts prepared by the individual attorneys and will review the document as a whole. We will review a preliminary version of the budget bill that incorporates the various budget drafts for an overall view and to eliminate any conflicts, errors, or omissions. We will discuss any change that we feel is necessary or advisable with the attorney who drafted the material that the change affects.

III. EACH ATTORNEY'S RESPONSIBILITIES

You are responsible for drafting the budget draft requests relating to your subject areas. DOA budget analysts may give you their priorities. Please give priority to budget drafts that DOA designates as high priority. Remember that the budget bill is the one bill that definitely will become law. It deserves not only our prompt attention but also our most careful drafting.

If you have a question on an individual budget draft, communicate directly with the DOA budget analyst who is responsible for the proposal. Try to develop good working relationships with the analysts early in the budget drafting process.

We need to make a real effort to see that we make all necessary changes before the preliminary compiled versions of the bill are run. It will be smoother for LRB and DOA to make revisions on the individual budget drafts instead of on the preliminary compiled versions. In the hectic days as introduction of the bill nears, we may all need to be available for evening and weekend work. Be prepared for it. We are all interested in minimizing the amount of overtime required; however, because of our specialization, all attorneys need to be available at certain critical stages.

A number of jobs involved in assembling and reviewing the entire budget bill can be done by individual attorneys other than the coordinators. We will make an effort to divide this work equally among the attorneys, to the extent that drafting workloads permit. Please volunteer your services if you have time.

IV. DRAFTING INFORMATION

A. General format. All budget drafts prepared for DOA will contain the following phrase near the top of the draft: "FOR 2007 - 09 BUDGET -- NOT READY FOR INTRODUCTION." If you prepared a 2005 draft for a DOA request for the 2007-09 budget, redraft it as a 2007 request and transfer the file to the 2007 LRB number, unless the analyst who requested it informs you that it will not be included in the budget bill. All of the information contained in the topic line is automatically taken from the request sheet and inserted on the top of the draft. If the substance of the draft changes to such an extent that the topic line is no longer accurate or specific enough to distinguish it from other budget drafts, either change the topic line on the request sheet or

indicate the revised topic on the draft. The bill title list of statutory sections treated is eliminated in the preparation of individual budget drafts and the budget bill. If you wish, you may limit the relating clause, but not the topic line, to "the budget."

B. Subject division. Try to limit each budget draft to one subject only. You may split up drafting requests that you receive into more than one draft or consolidate more than one request into one draft, but if you do so please inform Cathlene and the appropriate DOA analyst to avoid delaying any compiles.

C. Notes. If you want to call DOA's attention to an item in a budget draft that must be clarified or resolved before introduction of the budget bill, you may insert a ****NOTE in the budget draft *after* the particular SECTION of the draft containing that item. Do not insert the ****NOTE before a SECTION of the draft. If a ****NOTE has reference to more than one SECTION of the draft, include the LRB number and analyst's last name in the ****NOTE [for example, "This draft (LRB-1057) (analyst's last name all caps) requires reevaluation of the continued suitability of the organizational structure of agency X."]. Always use four asterisks before "NOTE" (****NOTE). Do not use any kind of note other than a **** NOTE in a budget draft. This style enables us easily to search the budget drafts and the budget bill for all NOTES and eliminate them before introduction. If you wish to supplement a "NOTE" with a more detailed description of the problem or if you want to provide other information of a less critical nature, attach a standard drafter's note. Note any change from DOA's instructions.

Below are three examples of notes on budget drafts:

****NOTE: The specified deadline is an addition to the department of administration's drafting instructions and was furnished by the department of revenue (Ralph Taylor 266-1657).

DRAFTER'S NOTE:

In accordance with your telephone instructions, I eliminated all DOT exemptions from s. 16.705, stats.

DRAFTER'S NOTE:

Nellie — I'd appreciate it if you would show this draft to Sherwood Zink and Chuck Brotz at DHSS, with whom I previously talked at your request. Chuck referred me to Sherwood; Sherwood and I discussed several issues and I'd like him to look at my resolution of them.

The main issue not dealt with in the request is the current statute's use of the terms "order" and "judgment." I spoke with two attorneys who practice in family law, as well as with Sherwood, to pin down which term to use where. I hope I've solved the problem satisfactorily.

D. Exceptions to nonbudget drafting procedure. We draft the budget bill like any other bill, with three exceptions. First, each section of the bill that treats the appropriation text in ss. 20.115 to 20.875, stats., should affect only one statutory unit, and each section of the bill that affects any other statutes should affect only consecutive statutory units. For example, if s. 940.225 (2) is contained in the statutes or is affected in a draft, do not draft:

SECTION 410. 940.225 (1) and (3) of the statutes are amended to read:

Second, even if you are affecting a series of consecutive statutory units, you may wish to treat each in a separate bill section. This separation often makes it easier to reconcile drafts or, later, to draft budget amendments. For example:

Instead of: **SECTION 411.** 940.225 (1) (a) and (b) of the statutes are amended to read:

Draft: **SECTION 411.** 940.225 (1) (a) of the statutes is amended to read:

SECTION 412. 940.225 (1) (b) of the statutes is amended to read:

Third, the amount of nonstatutory material at the end of the bill requires some special treatment to make it more accessible. Therefore, the nonstatutory provisions are divided into four types, with a separate section for each department or agency within each type. These sections will appear at the end of the bill in the following order and with the assigned numbers:

9101 to 9155: Nonstatutory provisions; agency name.

9201 to 9255: Fiscal changes; agency name.

9301 to 9355: Initial applicability; agency name.

9400 to 9455: Effective dates; agency name.

In each of the four categories, there is a separate section number for every agency. In that number, the last two digits correspond to the agencies as shown in Attachment A. The agencies appear in alphabetical sequence by key word. For any agency that is not assigned a two-digit identification number and that is attached to another agency, use the number of the latter agency. For any other agency not assigned a two-digit identification number or any provision that does not relate to the functions of a particular agency, use number "55" (other) in each category.

In preparing your individual budget drafts, adhere to this numbering system and use the forms provided for these sections. See Attachments B to E for examples of these sections. Do not use terminology change forms or cross-reference change forms in a budget draft.

Place transfers and changes of functions, appropriations, or references under the agency from which the transfer or change is made. Place Joint Legislative Council studies and Legislative Audit Bureau audits under "Nonstatutory provisions; legislature" regardless of their subject matter.

E. Appropriation schedule notes. If an individual budget draft requires a change in the wording, numbering, or structure of the appropriation schedule under s. 20.005 (3), stats. (other than a dollar change), place a *****NOTE in the draft to call attention to the required schedule change. If the required change in the schedule does not take effect until after the 2007-09 fiscal biennium, indicate that in your *****NOTE. Place the *****NOTE after the section of the budget draft that requires the schedule change. Insert the same *****NOTE after any section of a budget draft that necessitates the creation, elimination, or renumbering of an appropriation schedule entry in s. 20.005 (3), stats. *Do not create a schedule entry in the draft.*

Listed below are the two most common *****NOTES and their component names. If you do not draft on line, write only the name of the appropriate *****NOTE component after the bill section where the *****NOTE is to be placed.

*****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

Use the "note:bud" component to add the above text to your draft.

*****NOTE: This SECTION involves a change in an appropriation, but should not be reflected in the revised schedule in s. 20.005, stats., because of a delayed effective date.

Use the "note:delay" component to add the above text to your draft when the appropriation effective date is later than the 2007-09 fiscal biennium.

F. Nonstatutory numbering. If you draft on line, use the correct component for nonstatutory provisions, which automatically provides numbers (autonumbers) for the subsections. If you do not draft on line, use the nonstatutory forms, or write "(#1)" for the first subsection number, "(#2)" for the second, etc. Make a reference to a bill section number in a nonstatutory provision using an autoreference. The autoreference automatically changes the reference whenever the referenced bill section number changes. If you do not create the autoreference, circle the reference in the draft and include a note for the LPSes to create the autoreference.

G. Fiscal changes. Do not renumber appropriations in such a way that two different appropriations have the same number during the same fiscal biennium.

You may use the nonstatutory section of a budget draft entitled "Fiscal changes" to transfer unencumbered balances of appropriations that are repealed, renumbered, combined, or separated in the draft. See Attachment C. You may also use a "Fiscal changes" section to transfer balances in appropriation accounts, to increase appropriations by the amount of any lapse that occurs at the end of the preceding fiscal biennium, to lapse unencumbered balances to the fund from which an appropriation is made, or to transfer money from one fund to another. Note, however, that when you repeal an appropriation, the balance automatically lapses. See s. 20.002 (3m), stats. Do not use a "Fiscal changes" section to increase or decrease the amount of an appropriation by a specified dollar amount.

If you transfer a balance to a sum certain appropriation account, remind the appropriate DOA analyst that he or she must increase the dollar amount in the appropriation schedule if DOA intends to permit expenditure of the transferred balance. If limiting expenditures from a sum sufficient appropriation, place the limitation in the text of that appropriation or, if appropriate, under "Nonstatutory provisions," not under "Fiscal changes."

H. Initial applicability. An "Initial applicability" section should specify the initial situation to which a statutory change applies. See Attachment D. You should place in the "Nonstatutory provisions" sections all transitional provisions that do not relate to the initial situation to which a statutory change applies, including initial appointments to a newly created board, transfers of positions, and program phase-in and phase-out provisions. See sec. 7.055, *Drafting Manual*.

I. Effective dates. Include in each draft a section entitled "Effective dates" unless all provisions of the draft take effect on the general effective date of the bill. The general effective date is in SECTION 9400 and reads as follows:

SECTION 9400. Effective dates; general. Except as otherwise provided in SECTIONS 9401 to 9455, this act takes effect on July 1, 2007, or on the day after publication, whichever is later.

If the effective date of any provision of a draft is *not* the general effective date, the effective date section *must* list every statutory and nonstatutory provision of the draft that has a different effective date. See Attachment E.

J. Position authorizations. In the governor's budget bill, most position authorization changes need not be included in the text of the bill because the governor may adjust some

positions without approval by the full legislature. See s. 16.505 (1) and (2), stats. However, you may need to include position authorization changes in the text of the bill when positions are transferred. If positions are transferred and the intent is to protect the rights of the incumbents, you must include nonstatutory language protecting the rights of the incumbents. See 1995 Wisconsin Act 27, sections 9101 (9) (b) and (20g) (d), 9106 (1) (b) and (c), 9111 (1) (b) and (c), and 9123 (6ps) (d). See also Sec. 7.22 (1) (b) and (c), *Drafting Manual*.

K. Copies of drafts. Since a team leader, Cathlene, and I will automatically receive a copy of each budget draft you prepare you need not send us copies. File each budget draft in numerical order by LRB number in the special budget ring binder provided to you. This filing system will facilitate the redrafting of the individual budget drafts and the drafting of future amendments to the bill. It also enables others to find your budget drafts if you are not present.

V. INDEPENDENT AGENCY DRAFTS

Some agencies have directly requested the LRB to draft items that are wanted for the budget. We may continue to receive new budget requests directly from agencies. The statutes require each agency to submit its budget proposal, including a description of any legislation needed to implement the proposal, no later than September 15. DOA has generally taken the position that, after September 15, any drafting for the governor's budget must be under DOA control (that is, with DOA as the requester). Unless a DOA analyst makes an exception for a particular agency or item, after September 15 give a low priority to drafting an agency budget item that has not been entered as or converted to a DOA request. Typically, DOA analysts have authorized drafters to continue to work with agencies after DOA has taken official control over the drafting and have either provided copies of the drafts to the agencies or asked the LRB to provide copies directly until some later cutoff. Many agencies submit their budget requests through DOA initially and some agencies have had agreements that all of their budget items are automatically entered as DOA requests, even though the agencies submit their requests directly to the LRB.

If DOA asks that a previously requested 2007 agency budget item be drafted for the budget, change the requester to DOA. If the request has already been submitted, run the redraft maker to increase the slash number by one. Then, using the drafting request routine, switch the requester to "Administration—Budget," add the BB number to identify the draft, and, in the box labeled "By," substitute the DOA budget analyst's last name. Finally, have the draft edited and typed so that it will be submitted to DOA.

If you do draft an independent agency request that is intended as a possible budget draft, draft it as a preliminary draft using budget drafting style, including numbering of bill sections, abbreviated bill title, and analysis headings. You are not required to include appropriation schedule entries in these preliminary agency budget drafts. Because the draft is entered under the agency rather than DOA, the DOA tag line (DOA analyst and topic) will not appear on the draft. Write "Agency budget draft" on the first page of the draft to let the editors know that budget drafting style applies.

An independent agency draft remains confidential from DOA if the agency never asks DOA to include the draft in the budget bill.

VI. ANALYSIS

The budget bill includes a complete LRB analysis. In order to create efficiently an integrated analysis of all of the separate analyses written for the individual budget drafts, please follow the procedures outlined in this memo when writing your budget draft analyses.

1. **Follow *Drafting Manual*.** Reread secs. 4.03, 4.033, and 4.036 (2), *Drafting Manual*, and try to stick to them as closely as possible. Failure to follow the *Manual* increases the likelihood that you will have to do last-minute editing of your analyses.

2. **Purpose.** The primary usefulness of the analysis on an individual budget draft is to help the DOA analysts, team leaders, and Secretary, and the Governor, understand the draft. After introduction, the analyses are used by the LFB analysts to assist the Joint Committee on Finance in understanding the budget bill. Because it is impossible to tell at this time what the significance of an individual draft in its final form will be in comparison to other drafts incorporated into the bill, it will be necessary for you to edit your analyses before they can be included in the integrated analysis. As a general rule, the integrated analysis is much shorter than the compilation of separate analyses due to rearrangement and consolidation of material and condensation of less significant material. For the time being, however, it may be best to err on the side of including material, because later it will be easier to pare down an analysis than to fill it out; also, the latter task cannot possibly be done by the analysis editors. The integrated analysis of the bill will be used by legislators, the press, state agency personnel, and members of the public.

3. **Length.** The length of the integrated analysis will depend upon the length of the bill and the number of significant policy innovations proposed. In general, the length of your edited analysis will reflect the percentage of the bill that you draft. The length will, of course, vary if some of your budget drafts are brief but significant, or lengthy but insignificant, in comparison to other drafts.

4. **Headings, subheadings, and sub-subheadings.** Do not develop your own heading, subheading, and sub-subheading system. We will determine headings and subheadings for the integrated analysis and will solicit your advice as to which drafts should be mentioned in what order within each subheading. We will tentatively use the headings and subheadings shown on Attachment G for grouping drafts while we are preparing them. You may also want to use additional subheadings on a tentative basis. See the analysis of last session's budget bill (2005 Assembly Bill 100) for the structure of the analysis and the use of the headings (**EDUCATION**), subheadings (**HIGHER EDUCATION**), and sub-subheadings (*University of Wisconsin System*). (We try to limit the use of sub-subheadings to no more than three per page of text and we suggest their use if there are more than three pages of text without a heading or subheading.) It is often difficult to determine appropriate sub-subheadings until the integrated analysis is edited.

5. **Numbered paragraph format.** You may use a numbered paragraph format if you believe it is helpful to organize your material in this way.

6. **State agency references.** Use abbreviations for state agency names throughout the analysis, including the first time you mention the agency. See the analysis of the 2005 Assembly Bill 100 for appropriate agency abbreviations.

7. **Political significance.** Try to make yourself aware of the political significance of the draft (the DOA analyst is usually aware of this if you are not). The analysis editors will need your help in evaluating the significance in comparison to other drafts. No newspaper articles will be available, as they are for the summary of legislation, to help us judge how the public will perceive the significance of the draft.

8. **Standard codes.** Be sure to include FE-S, FE-L, FE-SL, LAKEBED, TAXEXM, RET, VEHICLE, HOUSING, or CRIME if applicable (even though the budget bill will not have a fiscal estimate).

Attachments

M2007ExecBudBill

ATTACHMENT A

- | | |
|---|---|
| 01 ADMINISTRATION. | 28 JUDICIAL COMMISSION. |
| 02 AGING AND LONG-TERM CARE BOARD. | 29 JUSTICE. |
| 03 AGRICULTURE, TRADE AND CONSUMER PROTECTION. | 30 LEGISLATURE. |
| 04 ARTS BOARD. | 31 LIEUTENANT GOVERNOR. |
| 05 BUILDING COMMISSION. | 32 LOWER WISCONSIN STATE RIVERWAY BOARD. |
| 06 CHILD ABUSE AND NEGLECT PREVENTION BOARD. | 33 MEDICAL COLLEGE OF WISCONSIN. |
| 07 CIRCUIT COURTS. | 34 MILITARY AFFAIRS. |
| 08 COMMERCE. | 35 NATURAL RESOURCES. |
| 09 CORRECTIONS. | 36 PUBLIC DEFENDER BOARD. |
| 10 COURT OF APPEALS. | 37 PUBLIC INSTRUCTION. |
| 11 DISTRICT ATTORNEYS. | 38 PUBLIC LANDS, BOARD OF COMMISSIONERS OF. |
| 12 EDUCATIONAL COMMUNICATIONS BOARD. | 39 PUBLIC SERVICE COMMISSION. |
| 13 ELECTIONS BOARD. | 40 REGULATION AND LICENSING. |
| 14 EMPLOYEE TRUST FUNDS. | 41 REVENUE. |
| 15 EMPLOYMENT RELATIONS COMMISSION. | 42 SECRETARY OF STATE. |
| 16 ETHICS BOARD. | 43 STATE EMPLOYMENT RELATIONS, OFFICE OF |
| 17 FINANCIAL INSTITUTIONS. | 44 STATE FAIR PARK BOARD. |
| 18 FOX RIVER NAVIGATIONAL SYSTEM AUTHORITY. | 45 SUPREME COURT. |
| 19 GOVERNOR. | 46 TECHNICAL COLLEGE SYSTEM. |
| 20 HEALTH AND EDUCATIONAL FACILITIES AUTHORITY. | 47 TOURISM. |
| 21 HEALTH AND FAMILY SERVICES. | 48 TRANSPORTATION. |
| 22 HIGHER EDUCATIONAL AIDS BOARD. | 49 TREASURER. |
| 23 HISTORICAL SOCIETY. | 50 UNIVERSITY OF WISCONSIN HOSPITALS AND CLINICS AUTHORITY. |
| 24 HOUSING AND ECONOMIC DEVELOPMENT AUTHORITY. | 51 UNIVERSITY OF WISCONSIN HOSPITALS AND CLINICS BOARD. |
| 25 INSURANCE. | 52 UNIVERSITY OF WISCONSIN SYSTEM. |
| 26 INVESTMENT BOARD. | 53 VETERANS AFFAIRS. |
| 27 JOINT COMMITTEE ON FINANCE. | 54 WORKFORCE DEVELOPMENT. |
| | 55 OTHER. |

ATTACHMENT B

SECTION 9123. Nonstatutory provisions; Historical Society.

(1) OLD WORLD WISCONSIN STUDY. The board of curators of the state historical society shall submit a report to the governor and legislature by December 1, 2008, in the manner provided under section 13.172 (2) of the statutes, on the scope and future costs of the Old World Wisconsin outdoor museum.

SECTION 9154. Nonstatutory provisions; Workforce Development.

(1) DISCRIMINATION COMPLAINTS. The department of workforce development may not receive or investigate, under section 111.36 of the statutes, any complaint that charges discrimination or discriminatory practices arising from the application of chapter Pers. 27 Wis. Adm. Code, and occurring before the effective date of this subsection, unless the complaint is filed with the department within 45 days after the effective date of this subsection.

SECTION 9130. Nonstatutory provisions; Legislature.

(1) STUDY OF CHANGES, ENROLLMENTS AND VALUATIONS. The joint legislative council is requested to study the impact of changing enrollments and property valuations upon school districts and state school aid. If the study is conducted, the study shall address the impact of valuation changes on state aid and tax apportionment and the use of state resources in assisting school districts. If the study is conducted, the council is requested to submit a report of its recommendations to the 2009 legislature when it convenes, in the manner provided under section 13.172 (2) of the statutes.

(2) STUDY OF ALTERNATIVES TO ANNOTATIONS VOLUME. The revisor of statutes bureau shall study alternatives to the procedure of decennially publishing as a separate volume the legislative history of the sections of the statutes; annotations of court decisions interpreting the Wisconsin constitution and statutes; a listing of special, private, or local laws; and other information. The bureau shall report the results of the study to the joint committee on legislative organization by January 15, 2009.

ATTACHMENT C

SECTION 9255. Fiscal changes; Workforce Development.

(1) BUILDING INSPECTION FEES. The unencumbered balance in the appropriation account under section 20.445 (1) (j), 2003 stats., [immediately before the effective date of this subsection]* is transferred to the appropriation account under section 20.445 (1) (h) of the statutes, as created by this act.

(2) FEDERAL MANPOWER AIDS. The unencumbered balance in the appropriation account under section 20.445 (3) (mn), 2003 stats., [immediately before the effective date of this subsection]* is transferred to the appropriation account under section 20.445 (3) (n) of the statutes, as created by this act.

SECTION 9248. Fiscal changes; Transportation.

(1) TRAFFIC VIOLATION AND REGISTRATION PROGRAM. The unencumbered balance in the appropriation account under section 20.395 (5) (fq), 2005 stats., [immediately before the effective date of this subsection]* is transferred to the appropriation account under section 20.395 (5) (cq) of the statutes, as affected by this act.

*The bracketed language is not necessary if you are transferring money in conjunction with the repeal of an appropriation and the transfer has the same effective date as the repeal. See s. 20.002 (3m), stats.

ATTACHMENT D

SECTION 9341. Initial applicability; Revenue.

(1) HOMESTEAD TAX CREDIT. The treatment of section 71.09 (7) (a) 1. and (p) of the statutes first applies to claims filed in 2008 and based on property taxes accrued or rent constituting property taxes accrued during the previous year.

(2) POWER OF APPOINTMENT. The treatment of sections 72.01 (17), 72.12 (5), 72.28 (1) (e), and 72.75 (2) of the statutes first applies to transfers because of deaths that occur on January 1, 2008.

SECTION 9342. Initial applicability; Secretary of State.

(1) PROGRAM FEES. The treatment of section 20.575 (1) (g) of the statutes first applies to fees for classes that begin on the effective date of this subsection.

SECTION 9346. Initial applicability; Technical College System.

(1) TUITION AND FEES. The treatment of section 38.24 (3) of the statutes first applies to the 2007 summer school session.

ATTACHMENT E

SECTION 9407. Effective dates; Circuit Courts.

(1) AIDS FOR TRIALS OF INDIGENTS. The treatment of section 757.65 (by SECTION 750) of the statutes takes effect on August 1, 2007.

(2) GENERAL PROVISIONS. The treatment of sections 753.18 (2) and 757.02 (5) of the statutes and SECTION 9110 (2) of this act take effect on August 1, 2007.

SECTION 9447. Effective dates; Tourism.

(1) TOURISM ADVERTISING AND PROMOTION. The treatment of section 20.135 (2) (q) of the statutes takes effect on July 1, 2008.

ATTACHMENT F
Division of Executive Budget and Finance Analysts
(Use the analyst's entire last name, not initials)

Allen, Vanessa
Binau, R.J.
CAUCUTT, DAN
Dombrowski, Cynthia
Easton, Darren
Fath, Erin
Frederick, Caitlin
Griffin, Jenna
GRINDE, KIRSTEN
HANLE, BOB
Harshner, Sam
Hatch, Nikki
Jablonsky, Susan

JOHNSTON, JAMES
Kornely, Sara
KOSKINEN, JOHN
KRAUS, JENNIFER
LaBelle, Vicky
Milioto, Steve
Miner, Andrew
Palchik, Laurie
Pink, Michelle
REINES, BRUCE
Rhodes, Dennis
SCHMIEDICKE, DAVID
Steinmetz, Jana
Wavrunek, Leah

ATTACHMENT G

Tentative Budget Analysis Headings and Subheadings

AGRICULTURE	PUBLIC ASSISTANCE
COMMERCE AND ECONOMIC	WISCONSIN WORKS
DEVELOPMENT	MEDICAL ASSISTANCE
BUSINESS ORGANIZATIONS AND	CHILDREN
FINANCIAL INSTITUTIONS	HEALTH
ECONOMIC DEVELOPMENT	MENTAL ILLNESS AND
COMMERCE	DEVELOPMENTAL DISABILITIES
BUILDINGS AND SAFETY	OTHER HEALTH AND HUMAN SERVICES
CORRECTIONAL SYSTEM	INSURANCE
ADULT CORRECTIONAL SYSTEM	LOCAL GOVERNMENT
JUVENILE CORRECTIONAL SYSTEM	NATURAL RESOURCES
COURTS AND PROCEDURE	FISH, GAME, AND WILDLIFE
PUBLIC DEFENDER	NAVIGABLE WATERS
CIRCUIT COURTS	RECREATION
DISTRICT ATTORNEYS	OTHER NATURAL RESOURCES
OTHER COURTS AND PROCEDURE	OCCUPATIONAL REGULATION
CRIMES	RETIREMENT AND GROUP
EDUCATION	INSURANCE
PRIMARY AND SECONDARY	STATE GOVERNMENT
EDUCATION	STATE EMPLOYMENT
HIGHER EDUCATION	STATE FINANCE
OTHER EDUCATIONAL AND CULTURAL	PUBLIC UTILITY REGULATION
AGENCIES	OTHER STATE GOVERNMENT
EMINENT DOMAIN	TAXATION
EMPLOYMENT	INCOME TAXATION
ENVIRONMENT	PROPERTY TAXATION
WATER QUALITY	OTHER TAXATION
HAZARDOUS SUBSTANCES AND	TRANSPORTATION
ENVIRONMENTAL CLEANUP	HIGHWAYS
AIR QUALITY	DRIVERS AND MOTOR VEHICLES
RECYCLING	TRANSPORTATION AIDS
OTHER ENVIRONMENT	RAIL AND AIR TRANSPORTATION
GAMBLING	OTHER TRANSPORTATION
HEALTH AND HUMAN SERVICES	VETERANS AND MILITARY AFFAIRS